

Conduct Audit Heading wise Checkpoints Report

Client Name: Cust2

Audit No: CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

| SI No | Heading | Check Point | Assertions | Workpaper Ref/Index |
|-------|---|---|---|---|
| 1 | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios | Have the following ratios been disclosed: Note: The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the | Mandatory: Yes Test Result: Yes Annexure: Yes | Workpaper Ref: Share Capital Comments: Remarks By: Partner1 On: 08/01/2025 16:23:15 |
| 2 | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios | Have the following ratios been disclosed: a. Current Ratio | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Share Capital Comments: By: User-Admin On: 07/26/2025 18:25:04 |
| 3 | Schedule III - Statement of Profit and Loss Checklist - Expenses | Is disclosure made on face of the Statement of Profit and Loss by classifying expenses into: a. Cost of materials consumed | Mandatory: Yes Test Result: Yes Annexure: No | Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:17 |
| 4 | Schedule III - Statement of Profit and Loss Checklist - Expenses | b. Purchases of stock-in-trade | Mandatory: Yes Test Result: Yes Annexure: No | Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:27 |
| 5 | Schedule III - Statement of Profit and Loss Checklist - Expenses | c. Changes in inventories of finished goods, stock in trade and Work-in-progress | Mandatory: Yes Test Result: Yes Annexure: No | Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:40 |